MAY 3 1 2005 IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Tan et al)
Applicant's Ref: 59081-8007.US01) Examiner: L. Vinh
Serial No.: 10/627,416	Group Art Unit: 1765
Filed: July 24, 2003)))
Title: ULTRASONIC ASSISTED ETCH USING CORROSIVE LIQUIDS) Confirmation No.: 2811

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as First Class Mail in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450 on May,27, 2005.

Signed:

Jennifer Mahoney

AMENDMENT AND RESPONSE TO OFFICE ACTION

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action dated March 31, 2005, please enter the following amendments and consider the following remarks.

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